

ASSEMBLY BILL NO. 403—ASSEMBLYMAN DALY

MARCH 18, 2013

Referred to Committee on Ways and Means

SUMMARY—Authorizes the board of trustees of a county school district to impose certain fees. (BDR 34-275)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

~

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to county school districts; authorizing the board of trustees of a county school district to adopt an ordinance imposing a fee on certain parcels of land located in the county to fund a vocational program for the county; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 Existing law establishes certain sources of revenue for county school districts
2 and prescribes the manner in which that revenue must be used by the county school
3 district. (NRS 387.170-387.225) This bill authorizes the board of trustees of a
4 county school district to adopt an ordinance imposing a fee of \$2 per month per
5 acre, or portion thereof, of real property in the county to fund a vocational program
6 and further sets forth certain restrictions on the imposition of the fee. This bill also
7 requires a board of trustees that imposes such a fee to establish a committee to
8 oversee the collection of the fee and the use of the proceeds of the fee.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 **Section 1.** Chapter 387 of NRS is hereby amended by adding
2 thereto a new section to read as follows:

3 *1. On or before January 1, 2014, the board of trustees of a*
4 *county school district may adopt an ordinance imposing a fee on*
5 *each taxable parcel of land located within the boundaries of the*
6 *county at the rate of \$2 per month per acre, or portion thereof,*
7 *pursuant to subsection 2. The ordinance imposing the fee must*
8 *specify:*



1 (a) That the fee will first be collected for the fiscal year
2 beginning on July 1, 2014; and

3 (b) The period for which the fee will be collected, which must
4 not exceed 10 years.

5 2. If a board of trustees imposes a fee pursuant to subsection
6 1, the board shall limit the number of acres in a parcel to which
7 the fee is applied based on the use of the land and the following
8 minimum and maximum numbers of acres contained in the
9 parcel:

10 (a) For single-family residential use up to four units, not less
11 than 1 acre, or portion thereof, and not more than 10 acres;

12 (b) For vacant, open space or agricultural use, not less than 1
13 acre, or portion thereof, and not more than 100 acres; and

14 (c) For multi-residential, mining, utility, industrial and other
15 commercial use, not less than 1 acre, or portion thereof, and not
16 more than 500 acres.

17 3. The fees imposed pursuant to this section must be collected
18 on the tax roll and constitute a lien against the parcel of land on
19 which the fee has been imposed as of the time when the lien of
20 taxes on the roll attaches. The county treasurer shall include the
21 amount of the fee on bills for taxes levied against the respective
22 parcels of land. Thereafter, the fees must be collected at the same
23 time, in the same manner and by the same persons as, and
24 together with, the general taxes for the county. The fee becomes
25 delinquent at the same time as such taxes and is subject to the
26 same delinquency penalties. All laws applicable to the levy,
27 collection and enforcement of general taxes of the county,
28 including but not limited to those pertaining to the matters of
29 delinquency, correction, cancellation, refund, redemption and
30 sale, apply to such charges.

31 4. The fees collected pursuant to this section must be:

32 (a) Deposited with the county treasurer for credit to the county
33 school district fund and accounted for separately, including any
34 interest and other income earned on the money; and

35 (b) Used only to fund the design, planning and construction,
36 and not more than 2 years of operation, of a vocational program
37 for the county.

38 5. If a board of trustees imposes a fee pursuant to subsection
39 1, the board of trustees shall establish a committee to oversee the
40 collection of the fee and the use of the proceeds of the fee in
41 accordance with the provisions of this section and make
42 recommendations to the board regarding the proposed curriculum
43 and programs, including coordinating with and complementing
44 existing school district programs, coordinating with community
45 colleges, colleges and businesses in the county and working with



1 *economic development agencies. The board must submit all*
2 *proposed expenditures of money from the fee imposed pursuant to*
3 *this section to the committee for approval before expending or*
4 *committing the money for expenditure. The committee shall*
5 *approve the proposed expenditure if it determines that the*
6 *proposed expenditure is within the authorized scope for vocational*
7 *programs and is otherwise in compliance with this section. A*
8 *committee established pursuant to this subsection must meet at*
9 *least annually at the call of the Chair and must consist of the*
10 *superintendent of schools of the county school district, who shall*
11 *serve as the Chair, the president of the board of trustees and three*
12 *members as follows:*

13 (a) *One State Senator who represents the county in which the*
14 *school district is located or any portion thereof, appointed by the*
15 *Majority Leader of the Senate;*

16 (b) *One Assemblyman or Assemblywoman who represents the*
17 *county in which the school district is located or any portion*
18 *thereof, appointed by the Speaker of the Assembly; and*

19 (c) *One member of the public who resides in the county school*
20 *district, appointed by the board of trustees.*

21 *↪ If a member of the committee ceases to hold the office that*
22 *qualified the member for appointment, a vacancy on the*
23 *committee is created. All vacancies on the committee must be filled*
24 *in the same manner and pursuant to the same qualifications as the*
25 *former member was appointed.*

26 6. *For the purposes of this section, the term “taxable parcel”*
27 *means a parcel of land as described in the county parcel map*
28 *prepared pursuant to NRS 361.189 for the year in which the fee is*
29 *collected. The term does not include any such parcel that is*
30 *exempt from property or other state or local taxes.*

31 **Sec. 2.** NRS 387.175 is hereby amended to read as follows:

32 387.175 The county school district fund is composed of:

33 1. All local taxes for the maintenance and operation of public
34 schools.

35 2. All money received from the Federal Government for the
36 maintenance and operation of public schools.

37 3. Apportionments by this State as provided in NRS 387.124.

38 4. *Any fees imposed by the board of trustees of a school*
39 *district pursuant to section 1 of this act.*

40 5. Any other receipts, including gifts, for the operation and
41 maintenance of the public schools in the county school district.

42 **Sec. 3.** NRS 387.205 is hereby amended to read as follows:

43 387.205 1. ~~Subject~~ *Except as otherwise provided in section*

44 *1 of this act and subject* to the limitations set forth in NRS 387.206
45 and 387.207, money on deposit in the county school district fund or



1 in a separate account, if the board of trustees of a school district has
2 elected to establish such an account pursuant to the provisions of
3 NRS 354.603, must be used for:

4 (a) Maintenance and operation of the public schools controlled
5 by the county school district.

6 (b) Payment of premiums for Nevada industrial insurance.

7 (c) Rent of schoolhouses.

8 (d) Construction, furnishing or rental of teacherages, when
9 approved by the Superintendent of Public Instruction.

10 (e) Transportation of pupils, including the purchase of new
11 buses.

12 (f) Programs of nutrition, if such expenditures do not curtail the
13 established school program or make it necessary to shorten the
14 school term, and each pupil furnished lunch whose parent or
15 guardian is financially able so to do pays at least the actual cost of
16 the lunch.

17 (g) Membership fees, dues and contributions to an
18 interscholastic activities association.

19 (h) Repayment of a loan made from the State Permanent School
20 Fund pursuant to NRS 387.526.

21 (i) Programs of education and projects relating to air quality
22 pursuant to NRS 445B.500.

23 2. Subject to the limitations set forth in NRS 387.206 and
24 387.207, money on deposit in the county school district fund, or in a
25 separate account, if the board of trustees of a school district has
26 elected to establish such an account pursuant to the provisions of
27 NRS 354.603, when available, may be used for:

28 (a) Purchase of sites for school facilities.

29 (b) Purchase of buildings for school use.

30 (c) Repair and construction of buildings for school use.

31 **Sec. 4.** This act becomes effective on July 1, 2013, and expires
32 by limitation on January 1, 2025.

